IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

**WRIT PETITION {L} NO.2762 OF 2018**

Belmont Properties Limited .... Petitioner
Vs.
Union of India & Others .... Respondents

Dr. Sujay Kantawala with Mr. Anupam Dighe & Mr. Kiran Padalkar i/by India Law Alliance for the Petitioner.
Mr. P.C. Chhotaray for the Respondents.

**CORAM:** S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

**DATE :** AUGUST 27, 2018

**P.C:**

1. The petitioner has approached this Court complaining that the respondents, and particularly the Tax Recovery Officer-2, Aayakar Bhavan, Mumbai is threatening to sell the attached property forthwith.

2. Our attention is invited to page 31, Exhibit-C of the paper-book. That reads as under:-

*"No.TRO-2/Recovery Notice/Bel.Prop/2018-19*
*Dated: 14.08.2018*

*PAN: AAACB6135C*

*To,*

*The Principal Officer,*
*BELMONT PROPERTIES LTD*
*303 Wakefiled House*
*3rd floor, Sport Road*
*Ballard Estate, Mumbai 400 001*

*Sir,*

*Sub: Non Payment of Income-tax and interest u/s. 220(2) of the I.T. Act – Rs.680.87 lakhs A.Ys. 1981-82 to 1988-89 & 1992-93 & 1996-97*
*Issue of show cause – Regarding -*

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*Vide this office letter No.TRO-2/Recovery Notice/Bel.Prop./2018-19 dated 19.12.2017 it was intimated that the total income-tax dues in your case including the interest u/s. 220(2) of the Act for A.Ys. 1981-82 to 1988-89 and 1992-93 & 1996-97 is of Rs.680.87 lakhs. The detailed working of the same has also been enclosed with the above letter and requested to make the payment and furnish the proof of payment by 01.01.2018. However, till date (after expiry of seven months) you have neither made the payment nor produced the proof of payment.*

*2. In this regard a final opportunity is hereby given to you to pay the outstanding income-tax dues within three days of the receipt of this letter, under intimation to this office failing which this office will proceed to sell by public auction the attached property viz. G-004, Ground floor and 2 car parking at Atlanta, Nariman Point, Mumbai 400 021.*

*Yours faithfully,*
*Sd/-*
*(Sunder A. Nair)*
*Tax Recovery Officer–2, Mumbai"*

3. After having heard both sides, we made it clear to Dr. Kantawala, appearing for the petitioner, that this Court is not inclined to interfere with the recovery measures. More so, when the contents of this notice indicate that the respondents have indulged the petitioner enough. It does not augur well for the Department of Revenue, Ministry of Finance and its officials that the recovery of taxes is not effected though the dues has been crystallized decades back. By this process, an honest tax payer will be discouraged. It is an insult and humiliation of honest tax payers of this country if Government dues/arrears of income tax are not recovered promptly. In the circumstances, we are not inclined to interfere with either the attachment of the said property or the course of action in furtherance of such attachment.

4. However, only as a last chance we grant to the petitioner time till 15-11-2018 to pay the amounts which are

arrears of income tax/Government dues. If they are paid on or before this date, the attachment levied on the said property shall stand raised. In the event the amounts are not paid by the said date, the respondents can proceed in accordance with law, including to sell the attached property.

5. To enable the petitioner to pay the amounts, as directed above, the attachment shall continue but the attached property not to be sold till 15-11-2018.

6. We hope and trust we would not be required to comment any further on the conduct of the respondents and they would deal with such cases with expediency, urgency and promptitude so that the *bona fides* of the officials are not Questioned hereafter. In the event we find any laxity in recovery measures, we would not hesitate to summon the defaulting official/s in this Court.

7. The petition is disposed of in the above terms.

(B.P. COLABAWALLA, J.) (S.C. DHARMADHIKARI, J.)

Suresh Jagdish Sajnawat
Digitally signed by Suresh Jagdish Sajnawat
Date: 2018.08.30 12:30:15 +0530